

**Clerk of the United States Bankruptcy Court
Southern District of New York**

6/28/2010

**Gentlemen: I am an indirect investor in the Bernard L. Madoff
Investment Securities LLC. (BLMIS) thru the Beacon LLC, Account #
000406.**

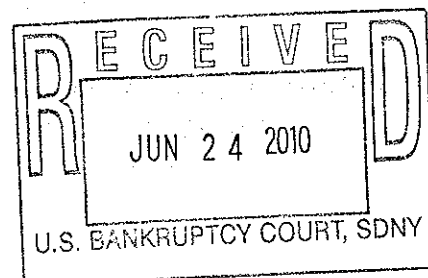
**I disagree with the determination of my claim by the Trustee Irving H.
Picard for BLMIS for the following reasons:**

- 1. There was no difference between a direct investment and my
indirect investment because the funds were never invested in any
securities for the last 10 to 15 years; the perpetrator just
fraudulently held them. My investments were made between 2003
and 2008.**
- 2. Beacon Associates gave an average of 75% of the funds to
(BLMIS) each year, not as a securities firm or in an advisory
capacity but purely as a transfer agent. For that reason my
account should be treated by (SIPC) the same as any investment
in (BLMIS).**
- 3. I am a net investor in BLMIS thru Beacon Ass. As the records
(enclosed) by IVY Advisors indicate.**
- 4. The definition of Customer should not be a narrow one , since we
all were aware that between 70 and 80% of the funds were being
invested with BLMIS.**

**Please consider the above before making a decision on the definition
of Customer .**

Sincerely,


Robert E. Decker MD(Ret.)



**



Beacon Associates LLC
Robert E. Decker, IRA, NTC & Co.

Initial Investment: \$ 500,000.00 6/1/2003

	Contributions
01/01/2003	-
02/01/2003	-
03/01/2003	-
04/01/2003	-
05/01/2003	-
06/01/2003	500,000
07/01/2003	-
08/01/2003	-
09/01/2003	-
10/01/2003	-
11/01/2003	-
12/01/2003	209,401
Total Investor Activity	

	Contributions
01/01/2004	-
02/01/2004	-
03/01/2004	-
04/01/2004	-
05/01/2004	-
06/01/2004	-
07/01/2004	-
08/01/2004	-
09/01/2004	-
10/01/2004	-
11/01/2004	-
12/01/2004	-
Total Investor Activity	

	Contributions
01/01/2005	-
02/01/2005	-
03/01/2005	345,000
04/01/2005	-
05/01/2005	-
06/01/2005	-
07/01/2005	-
08/01/2005	-
09/01/2005	-
10/01/2005	-
11/01/2005	-
12/01/2005	-
Total Investor Activity	

①

12A



Beacon Associates LLC

Robert E. Decker, IRA, NTC & Co.

	Contributions
01/01/2006	-
02/01/2006	-
03/01/2006	-
04/01/2006	-
05/01/2006	-
06/01/2006	-
07/01/2006	-
08/01/2006	-
09/01/2006	-
10/01/2006	-
11/01/2006	284,500
12/01/2006	-
Total Investor Activity	-

	Contributions
01/01/2007	-
02/01/2007	-
03/01/2007	-
04/01/2007	-
05/01/2007	-
06/01/2007	-
07/01/2007	-
08/01/2007	-
09/01/2007	-
10/01/2007	-
11/01/2007	-
12/01/2007	-
Total Investor Activity	-

	Contributions
01/01/2008	-
02/01/2008	-
03/01/2008	100,000
04/01/2008	149,000
05/01/2008	-
06/01/2008	-
07/01/2008	-
08/01/2008	-
09/01/2008	200,000
10/01/2008	-
11/01/2008	-
12/01/2008	-
Total Investor Activity	-

SUMMARY

* TOTAL IRA

CONTRIBUTIONS

\$1,787,961

* *

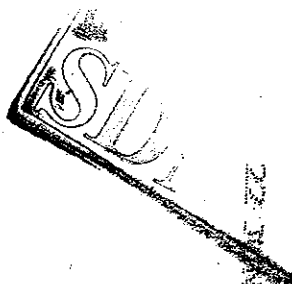
MADOFF - \$1,323,091

(2)

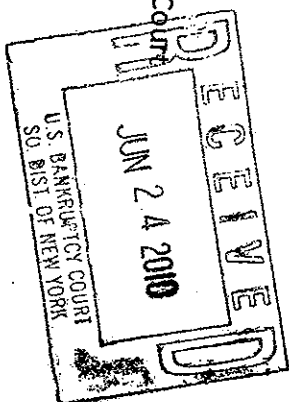
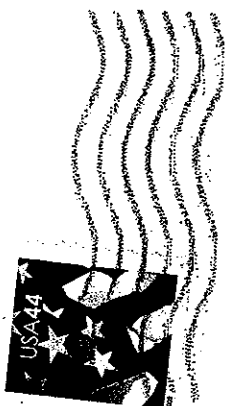
IRA

Robert E Decker MD
350 East 82 St., NY NY 10028

Clerk of the United States Bankruptcy Court
One Bowling Green
New York, NY 10111



NEW YORK NY 100
JUN 24 2010 PM 2 1



100004+1400

100004+1400